

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bresler Realty
DOCKET NO.: 05-23463.001-C-1 through 05-23463.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bresler Realty, the appellant, by attorney Joanne Elliott of Elliott & Associates, Des Plaines; and the Cook County Board of Review.

The subject property is improved with two contiguous single story masonry commercial buildings operated as a retail strip center. Each building contains 9,400 square feet of building area. The first building is 41 years old, contains 7 units and is located on 37,125 square feet of site area. The second building is 17 years old, contains 8 units and is located on a 37,119 square foot site. The subject property is located in Northbrook, Northfield Township, Cook County. The appellant contests only the improvement assessment for the second building located on parcels 04-08-201-031 and 04-08-201-035.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this inequity argument the appellant submitted a grid analysis with three comparable properties. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the two parcels contested of \$424,215. The appellant asserts the disputed subject's improvement assessment is \$269,050 or \$28.62 per square feet of building area. In further support of the claim the appellant provided the assessment for the contiguous property next to the subject

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Improv.	Total
05-23463.001-C-1	04-08-201-031-0000	131,670	159,870	\$291,540
05-23463.002-C-1	04-08-201-035-0000	23,487	9,189	\$32,676
05-23463.003-C-1	04-08-201-021-0000	155,182	122,375	\$277,557

Subject only to the State multiplier as applicable.

which had an improvement assessment of \$122,375 or \$13.02 per square foot of building area. Based on this evidence the appellant requested the subject's total assessment for the two contiguous parcels be reduced to \$324,216 and their improvement assessments be reduced to \$17.99 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant presented assessment data on three equity comparables that were generally similar to the subject in design, land-to-building ratio, number of buildings and stories. The appellant submitted additional comparables in a spreadsheet, however the Board is without sufficient detailed information to consider these additional comparables. The Board finds the appellant's comparables 3 and 4 were dissimilar to the subject because they were of a different assessment class and were located in a different neighborhood than the subject and were therefore given reduced weight in the Board's analysis. The Board finds the appellant's comparable 2, which is 24 years older than the subject, is contiguous to the subject, and is similar to the subject in design, stories, size and location. This improvement, which is contiguous to the subject, had an improvement assessment of \$122,375 or \$13.02 per square foot of building area. The subject's improvement assessment of \$28.62 per square foot of building area is above this most similar comparable contained in this record.

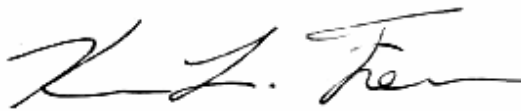
The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

After considering arguments of counsel and the adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is excessive given the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.